ses conducted ior Supervisors/Foremen and the courses under the scheme "Part-time classes for Industrial Workers".

(d) There has been a positive response from the industry.

Acquisition of Properties in Calcutta

2921. SHRI PYARELAL KHANDELWAL: Will the Minister of FINANCE be please! to state:

(a) wl at is the number of properties in tb' Calcutta City which have been acquired by the Income Tax Department, Calcutta under the acquisition proceedings u/s 269 of the Income Tax Act 1961, since the introduction of this p'ovision in the Act, year-wise, till 30th June, 1985;

(b) whether it is a fact that in large number of cases preliminary notices u/s 269 (I) were issued and subsequently filed/dropped; if so, what are the reasons t'lerefor;

(c) what is the total number of notices issued u/s 269 (d) during the years 19f0, 1981, 1982, 1983, 1984, and upto 30th June, 1985 by-the A.A.C. (Acquisitions) Calcutta; and

(d) what is the total number of pro^ ceedings dropped during the above period, year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) The year-wise information is appended below:—

Year	Number of properties acquired
1972 to 1978 . .	Nil
1979 . . .	1
1980 to 1984 and upto 30-6-1985 . .	Nil

(b) From the statistics given in reply to part (d) of the Question it would appear that during the year 1984 and during the period ending 30th June, 1985 the proceedings have been dropped in a relatively larger number of cases. The reasons for dropping of the proceedings are:

(1) Proceedings for acquisition are initiated in all cases where *prima facie* the conditions precedent for initiation of acquis: tion proceedings appear to be satisfied. Thereafter, the parties concerned a re given an opportunity to rebut the material on record or to explain thai there has not been any objective of tax evasion.

(2) Many times subsequently valuation of pioperties is arrived at a lower value due to a variety of reasons including tenancy, location and peculiar aspects of the property.

(3) In a number of cases the proceedings are dropped due to the competent authority having come to a conclusion that the presumption of understatement could not be invoked.

(c) The year-wise information is given below:—

Year	Total number of notices issued u/s 269D
1980 . . .	317
1981 . . .	257
1982 . . .	362
1983 . . .	394
1984 . . .	539
1985 upto (30-6-1985)	260

The total number of proceedings dropped during the above period is as under:—

Year	Total number of proceedings dropped
1980 . . .	50
1981 . . .	39
1982 . . .	46
1983 . . .	52
1984 . . .	228
1985 (upto 30-6-1985)	154